

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jim Bychowski
DOCKET NO.: 03-22682.001-C-1
PARCEL NO.: 09-28-300-041-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jim Bychowski, the appellant, by attorney David Dunkin of Arnstein & Lehr LLP of Chicago and the Cook County Board of Review (board).

The subject property consists of a vacant parcel of land class 1-00 factored at 22% containing 16,177 square feet and located in a multi-family site, Maine Township, Cook County.

The appellant, through counsel, submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered 47 suggested comparable properties. These properties consist of lots containing vacant, single-unit and multi-family land uses. The comparables contain market value land unit prices of \$3.53, \$3.75, \$4.21, \$4.31 and \$4.45 per square foot of land area. The comparables are located in the immediate area of the subject as disclosed by a copy of a plat map. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's assessment of \$24,912 which reflects a market value of \$113,236 or \$7.00 per square foot as factored by the Cook County Ordinance level of 22%. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered five land sales ranging in size from 10,080 to 20,000 square feet that occurred between May 2000 and December 2002 for prices ranging from \$223,500 to \$698,400 or from \$11.18 to \$35.70 per square foot of land. No analysis and adjustment of the sales data was provided by the board. Based on this evidence, the board requested confirmation of the subject property's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$15,300
IMPR.	\$ -0-
TOTAL:	\$15,300

Subject only to the State multiplier as applicable.

PTAB/TMcG.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the appellant's comparables similar to the subject, some more than others. The comparables are within the same immediate area as the subject and give evidence of high density use. These properties have land market values ranging from \$3.53 to \$4.45 per square foot. The subject's per square foot market value of \$7.00 is well above this range of properties. After considering the differences in the suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

The PTAB gives little weight to the board's sales evidence because it lacks analysis and a supported conclusion of value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.